

SPEECH
OF THE
HON. A. M. ROSS,
ONTARIO LEGISLATURE
1890

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SPEECH

OF THE

HON. A. M. ROSS,

ONTARIO LEGISLATURE
TREASURER OF THE PROVINCE OF ONTARIO,

DELIVERED ON THE 13th FEBRUARY, 1890,

IN THE

LEGISLATIVE ASSEMBLY OF ONTARIO, RIO,

ON MOVING THE HOUSE INTO COMMITTEE OF SUPPLY.

REPORTED BY L. V. PERCIVAL



TRADE MARK.

TORONTO:

PRINTED BY WARWICK & SONS, 68 AND 70 FRONT ST. WEST.
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FINANCIAL STATEMENT

OF THE

HONORABLE A. M. ROSS.

LEGISLATIVE ASSEMBLY,

TORONTO, 13th February, 1890.

HON. A. M. ROSS, in moving the House into Committee of Supply spoke as follows:—

MR. SPEAKER,—In making the customary motion to go into Committee of Supply, I shall without preface proceed to present to the House a brief business statement of the transactions of the past year, the financial position of the Province at the close of 1889, and our estimates of receipts and expenditure for the present year. In doing so I shall follow the usual order which for some years past has been found the most convenient.

First, taking up the receipts for the past year, hon. members will find placed in their hands, as has been the custom for some years past, detailed

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statements shewing all the receipts and expenditures for the past and the coming year. I believe the Press Gallery has also been supplied with these statements, and I think that it might perhaps be as well, to save the infliction of a tedious recital of all these figures, if I assume when I come to them, that they have been read, and afterwards proceed to make such comments upon them as occasion may require.

First, then, I will present the receipts for the past year.

RECEIPTS, 1889.

SUBSIDY	\$1,116,872 80	
SPECIFIC GRANT	80,000 00	
	<hr/>	\$1,196,872 80
INTEREST ON CAPITAL HELD, AND DEBTS DUE BY THE DOMINION TO ONTARIO	\$280,000 00	
INTEREST ON INVESTMENTS	75,025 98	
	<hr/>	355,025 98
CROWN LANDS DEPARTMENT:—		
Crown Lands	\$66,888 54	
Railway Lands	5,748 50	
Clergy Lands	3,972 34	
Common School Lands	14,418 29	
Grammar School Lands	962 42	
Rent <i>re</i> Lands	200 00	
In Suspense <i>re</i> Lands	22,722 95	
Woods and Forests	1,078,598 12	
Casual Fees	980 19	
Refunds	1,964 53	
	<hr/>	1,196,455 88
ALGOMA TAXES		3,911 49
LAW STAMPS		84,841 65
LICENSES		302,734 44
EDUCATION DEPARTMENT		35,359 71
PUBLIC INSTITUTIONS' REVENUE:—		
Toronto Lunatic Asylum	\$36,036 28	
London "	10,280 99	
Hamilton "	8,756 07	
Kingston "	3,579 95	
Orillia "	2,169 53	
Reformatory for Females	3,937 15	
" Boys	610 50	
Central Prison	65,679 09	
Deaf and Dumb Institute	150 00	
	<hr/>	131,199 56

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THE HON. A. M. ROSS.

CASUAL REVENUE :—

Provincial Secretary's Department	\$9,174 79	
Registrar-General's Branch	145 06	
Fines, etc.....	4,407 00	
Escheated Estates	4,628 33	
Insurance Companies' Fees	700 00	
Surrogate Court "	1,307 70	
Division " "	8,217 72	
<i>Re</i> Land Titles Office expenditure, 1888.....	1,108 40	
Official Gazette.....	8,530 23	
Private Bills	4,339 75	
Statutes	1,501 80	
Consolidated Rules of Practice	198 00	
Incidentals.....	145 93	
		44,404 71
Insurance Companies' Assessments	\$2,999 95	
Removal of Patients "	5,905 78	
		8,905 73
LONDON LUNATIC ASYLUM—CAPITAL ACCOUNT		40 00
DEAF AND DUMB INSTITUTE—CAPITAL ACCOUNT.....		80 10
MERCER REFORMATORY—CAPITAL ACCOUNT.....		1,049 50
DRAINAGE WORKS ASSESSMENTS.....		17,486 76
MUNICIPAL LOAN FUND		850 00
TORONTO LUNATIC ASYLUM—SALE OF LANDS		119,851 20
NEW PARLIAMENT BUILDINGS FUND		315 74
		\$3,499,385 25
DRAINAGE DEBENTURES.....		35,627 91
“ TILE		3,391 92
		\$3,538,405 08

Now, the total receipts for last year, according to the detailed statement given for revenue estimated for, amounted to \$3,499,385. Added to that are the receipts from Drainage Debentures, which we do not estimate for, being merely a repayment on the Investment Account of Municipal Drainage Debentures. It will be noticed that our first item of receipts is subsidy from the Dominion, which remains, of course, the same as since Confederation, \$1,196,872.80. The next item is Interest on invested Capital, for which we have received \$355,025.98. Our estimate of receipts from this source was only \$329,111, so that we have received an excess of interest of \$25,149.

Mr. Speaker, hon. gentlemen opposite, and their newspaper critics also, are continually asserting that we have no assets; that the assets that

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we claim are a myth, that they are not tangible—that they are not a reality, and that we cannot realize upon them. I think that is about the general statement they make. Let me propound to these hon. gentlemen and these critics a simple problem—if we have no revenue producing assets, where does all this interest come from? It strikes me that there must be some substance where there is so palpable a shadow. Now, this amount of \$355,000 at five per cent. represents interest upon a capital of about \$7,000,000. This revenue is not particular as regards this year. During this Parliament the amount we have received has been in 1886, \$335,000; in 1887, \$324,000; in 1888, \$334,000; in 1889, \$355,000, or an average for the four years of \$337,332. Now that represents a capital of over \$6,500,000, and if it is claimed that we have no assets, I think the responsibility rests with hon. gentlemen opposite to say where that interest is derived from.

The next item is Crown Lands Revenue, which is one of the most important sources of our revenue. Our estimate was \$1,100,000; our receipts, \$1,196,455, or there has been an excess of receipts over the estimate of \$96,455. In 1884, Mr. Speaker, the first year I assumed the duties of financial officer of the Government, I undertook to meet the cry that our Crown Lands revenue was gradually diminishing, and that we should soon be brought face to face with direct taxation. At that time I gave figures for eleven years, shewing what the actual revenue from Crown Lands had been, and I shewed that the receipts for the year previous (1883) had been \$635,447, or only a few dollars less than the average for the eleven years, and I proved from the figures then given that our revenue was not diminishing, and that we might reasonably look forward to an equal permanent revenue from that source. Now the average for those eleven years was \$651,038. It might be interesting, Mr. Speaker, to continue that table, and bring these figures down to the present time, and see what the receipts from Crown Lands have been since that time, 1884, when I made that statement. In

1885, our receipts were	.....	\$736,864
1886,	“	814,813
1887,	“	1,113,142
1888,	“	1,436,454
1889,	“	1,196,455

or the average has been for that period, \$979,000, as against the average for the previous eleven years of \$651,038.

But it may be said by hon. gentlemen opposite, that included in that average for the later period is a large amount from bonuses from sales of timber limits. I may say that during former years there were large receipts also for bonuses, and that therefore the comparison is made under exactly similar conditions as before. It may, however, be as well to see what our revenue has been after deducting these bonuses. Deducting the bonuses, in this latter period our average receipts from Crown Lands have been \$724,000 as against an average for the preceding eleven years, including bonuses, of \$651,000, that is, that under the same tariff of dues we have more than maintained the average of receipts in former years. But in 1888 there went into force a new tariff of dues for lumber cut upon timber limits, the charge being at the rate of \$1 now as against 75c. per thousand feet then, and although the Order in Council was passed in 1888 it did not affect the revenue until 1889, because it is on the preceding year's cut that the dues are collected, our revenue in 1889, exclusive of anything derived from timber bonuses, was \$1,130,397. Our total revenue was \$1,196,455, but included in that was \$66,058, balance of bonuses realized on the sale of 1887. Now, I am assured by the Crown Lands officers and the Commissioner that there is nothing abnormal in the receipts from Crown Lands for timber dues last year, and that we have every assurance in safely counting upon an equal revenue from the same source for many years to come.

Mr. Speaker, it ought to be superfluous at the present day to inform the House, or anyone who takes any interest in the financial matters of the Province, from what sources we have derived that revenue. The main source is by way of dues collected for lumber cut upon lands or territory under license for a term of years, subject to such fluctuations in the yearly output of lumber as may be caused by the incidences of trade or the climatic facilities for manufacture and shipment. Yet I might say that from newspaper criticisms which I have seen of late, commenting upon the amounts received by the Province under our system of open competition by public auction, and comparing it with the Dominion system of private sale it is evident that these critics either have no knowledge of what the

regulations are, or how we derive this revenue, or else they are purposely concealing their knowledge and making misleading statements to the public. When these comparisons have been made, and where it has been shewn that we have received under our system of public competition large bonuses, and the Dominion under their plan of private sales very small amounts in some cases and not any in others, these critics say "Oh, but the Dominion collects a royalty every year from those operating the limits," and they endeavor to make out that that royalty is fully equivalent to our bonuses. It might be well to look and see whether there is any foundation for this contention. I think I shall be able to shew that exclusive of the bonuses, the annual dues collected from the licensees under our Ontario system are far more than the royalties collected by the Dominion under their system. Now, what are the Dominion regulations? The licensee pays an annual ground rent of \$5 per square mile, and pays a royalty of five per cent. on all timber cut as sold. The returns of Dominion licenses shew that the value of lumber at the mill ranges from \$14 to \$16 per thousand feet, and the five per cent. royalty comes to from seventy to eighty cents per thousand feet, while our dues are \$1 per thousand feet. But it may also be said, "The Dominion in some cases grants special permits upon which they charge a royalty of \$2.50 per thousand feet." So does the Province of Ontario issue special permits in certain sections, upon which we also charge \$2.50 per thousand, because there are no bonuses paid in these cases. You will therefore see that under the Dominion license system, their licensees only pay an annual due of 70c. to 80c. per thousand, while under our system licensees pay \$1. But they say the Dominion ground rent is \$5 per square mile while the Provincial ground rent is only \$3. Well what does that amount to? A difference of \$2 per year. Now if you take into account the average quantity of lumber upon a square mile, a very low estimate would be one million feet, and the average duration of the term in which ground rent would be paid is fully covered by, say, twenty years. Now, the present value of \$2 per annum for twenty years is \$22.76. If you divide that by one million feet cut, it only gives about two and one-quarter cents per thousand feet to be added to the 70c. or 80c. per thousand which they charge as royalty, so that all they collect at the very outside is say 83c.

per thousand feet as against our one dollar, so you will see that there is no advantage to the Dominion in regard to the annual dues from ground rents, and the fact remains that under our system of public auction we are not only realizing very large and handsome sums as bonuses which the Dominion are not receiving. But the annual dues on timber cut are largely in excess of those received by the Dominion.

Coming now to the next item, our estimate of receipts from the Education Department was \$22,000. We have received \$35,359, or an excess of \$13,359. Last year the Minister of Education had made up his mind to change the system of non-professional examinations by transferring them to the County Boards, in which case the fees would have gone to the counties, but on further consideration he found it advisable to continue the old system, and therefore the examinations were conducted in the same way as before, and we received the fees as in former years. There has been an over-expenditure under this head in the expenditure statement, but it has been more than off-set by this increased revenue.

Then coming to Law Stamps, our estimate was \$75,000, and our receipts have been \$84,841, or an excess of \$9,841. That is mainly due to the receipts from the Land Titles Office, the fees of which are paid in law stamps. The fees received by the Master of Titles were \$10,119, and our excess of receipts over our estimate is mainly due to this item.

Then our next item of revenue is Licenses. We estimated \$260,000; we have received \$302,734. In making that estimate we took into account that of the large number of counties in which the Scott Act was in operation, some of them, judging from the votes of the previous year, would revert to the old license system, but we only took into account that probably one-fourth might do so, and only felt safe in adding \$20,000 to the receipts of the previous year. Objection was taken at that time that in making this estimate we were prejudicing the supporters of the Scott Act as regards that vote, and an effort was made to make capital against us amongst the temperance people by the cry that we were helping those who were working against the Scott Act. Now I hold, Mr. Speaker, that it is the duty of the financial officer of a Government or a corporation to take all contingencies into consideration that are likely to affect his anticipated revenue, and in this case I only took into account a very small proportion

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of what we might have reasonably expected to have derived from that source, and estimated, as I say, for only \$20,000 of an additional revenue on that account. The actual result was that all the counties where the Scott Act was in operation, were by the deliberate voice of the people again brought under the License Act, and therefore we received \$62,734 more from that source instead of the \$20,000 additional anticipated. I stated last year that if all the counties were to repeal, and the same number of licenses issue as in 1885, we might expect an additional revenue of \$78,000. All of them did repeal, but the additional revenue has only been \$62,734 instead of \$78,000, and some explanation of the reason is necessary. In 1886 this Legislature increased the dues for licenses, and the return of licenses issued under that increase in those counties which have come under the License Act which were formerly under the Scott Act, has shewn that these high licenses have had the effect of reducing the number of licenses issued. In thirty-six districts in which the Scott Act was repealed there were in 1885 1,049 hotel licenses. In 1889 under the increase tariff there were only 932, or a reduction of 117. Of Shop Licenses issued in 1885 in the same districts there were 132. In 1889 there were only 92 issued, or a reduction of forty, or altogether in these 36 districts there has been a reduction of 150 licenses. It is the belief of the temperance people that the fewer the places where liquor is sold, the less will be drunk, and these figures certainly support this theory.

Coming now to the next source of revenue, *i.e.* Public Institutions, we estimated last year a revenue of \$97,250. We received \$131,199, or an excess of \$33,949. That is due to the fact that \$30,000 was charged to Parliament buildings account and credited to Central Prison for brick manufactured at the Central Prison and furnished by that Institution to the contractors for the new Parliament buildings.

Then for Casual Revenue we estimated to receive \$34,000, and received \$44,404. There are a number of small items which this is made up of which it is not necessary to go into. There is an increase in Division Court Fees, also in Private Bills, Fines and Forfeits, etc., which amount to over what we estimated by \$10,404.

Then we estimated to receive from sale of Asylum lands for the erection of the Mimico cottages \$185,000. We only shew receipts \$119,851, or

\$65,149 less than our estimate. In making these sales we took mortgages for three-fourths of the purchase money, and a sufficient amount only of these mortgages were sold to meet the expenditure on the cottages now in course of instruction. About \$80,000 of these mortgages are still held and will be disposed of to meet the expenditure on these cottages during the present year.

Our total estimate of receipts for 1889 was \$3,332,083. We have received \$3,499,385, exclusive of Drainage Debentures, therefore our total receipts for the past year have been in excess of the revenue estimated by \$167,302.25. (Cheers.)

Now, coming to the expenditure, of 1889, it has been as follows :—

EXPENDITURE, 1889.

Civil Government	\$211,761 68
Legislation.....	119,938 69
Administration of Justice	366,252 24
Education	598,238 32
Public Institutions Maintenance	728,909 61
Immigration	6,849 90
Agriculture	138,787 58
Hospitals and Charities	120,402 48
Repairs and Maintenance P. B.....	64,732 60
Public Buildings	518,407 39
Public Works	23,071 66
Colonization Roads	103,666 63
Charges on Crown Lands	101,775 68
Consolidation of Statutes	781 97
Miscellaneous	60,013 63
Refunds	18,024 87
	<hr/>
Ordinary Expenditure under Supply Bill	\$3,181,614 93
Drainage Debentures	17,727 88
Title	8,900 00
Railway Aid Certificates	247,982 14
Annuity	52,200 00
Widows' Pensions	1,764 07
New Parliament Buildings.....	143,167 35
	<hr/>
	<u>\$3,653,356 37</u>

First, in regard to Civil Government, we estimated that our expenditure would be \$213,145. It has been \$211,762, or an under-expenditure of \$1,383. Then in Legislation our estimate was \$121,550, and our

expenditure \$119,938, or an under-expenditure of \$1,612. There were a few small over-expenditures under this head, but as a whole we have closely approximated our estimate. It will be noticed by the detailed statement in the Public Accounts that there is a little over-expenditure in the item of House Post Office. This is due to the fact that a much larger quantity of mail matter was sent out last Session than in the one previous in the way of Sessional Papers, etc., and the result was that the item for postages was overdrawn to the extent of \$657.

Then in Administration of Justice our estimate of expenditure was \$369,766. Our actual expenditure has been \$366,252, or our estimate of expenditure was more than we found it necessary to expend by the sum of \$3,514. There are some few items which were overdrawn, but in the aggregate we have under-expended to the amount stated. There is, you will notice, an over-expenditure in connection with reporting. There was no vote taken for salaries of Reporters last year, as it was expected that the amount at the credit of Reporters' Fund would be sufficient to cover this service, but it was found that it would only cover ten months' salaries, and we were obliged to pay the remaining two months' out of ordinary revenue. Then in constitutional questions we estimated an expenditure of \$12,000. There has only been an expenditure of \$5,786, or an under-expenditure of \$6,213. In Algoma District there has been an over-expenditure of \$3,700; Muskoka District, of \$4,487; Parry Sound District, of \$1,320, while there has been an under-expenditure in regard to the new Districts of Rainy River, Thunder Bay, Nipissing and Manitoulin of \$4,637. Altogether, however, the expenditure in regard to Administration of Justice in the Outlying Districts has been only \$5,143 more than the amount voted.

Then in regard to Education, we estimated an expenditure of \$594,377; we expended \$598,238, or an over-expenditure of \$3,860. This excess was on account of the non-professional examinations before referred to, which were conducted here, as previously, at a cost of \$4,235, but as an offset we have the extra receipts derived therefrom in fees referred to in revenue.

Coming to Public Institutions Maintenance, we estimated to expend \$736,494. Our expenditure has been \$728,929, or an under-expenditure

of \$7,585. We took an estimate of \$5,530 for six months' maintenance of the Mimico Cottages, containing 100 patients, which were promised to be ready for occupation by 1st July, but from delays in connection with building we did not enter into occupation until January, which accounts to some extent for the unexpended balance. Then, again, there has been an over-expenditure in connection with the Central Prison Industries of \$7,403. Hon. gentlemen are aware that we have made changes in regard to the contracts under which the industries have been carried on. Those changes involved the employment of a number of foremen to carry on these Industries, these foremen having formerly been paid by the contractors, we have had to assume that responsibility, which accounts for our over-expenditure in that connection.

In Agriculture there has been an under-expenditure of \$5,200, principally a saving of some \$2,000 in connection with Agricultural Societies and Associations, \$2,393 in regard to statistics, and \$1,400 in the Agricultural College.

Then for Public Buildings we took an estimate of \$612,389. We have expended \$518,407, leaving an unexpended balance of \$93,982. I may say that this expenditure of \$518,000 is the largest expenditure for Public Buildings in any year since Confederation, but hon. gentlemen must recollect that it includes \$260,455 for new Asylum accommodation, viz., \$172,000 for the cottages at Mimico, \$58,000 for the new buildings at Orillia, and \$30,000 for enlargements at London. In some quarters, Mr. Speaker, complaints have been made that the Government have been remiss in their duty in the matter of providing for the insane population. Whatever may have been the shortcomings of the Mowat administration, I am satisfied the Government cannot be charged with neglecting this important branch of their duty. I say boldly that no Government that I am aware of, either National, Provincial or Federal, has done more in the direction of supplying accommodation for the poor and needy insane than has the Province of Ontario. I say that there is no other country, State or Province, that I know of that has taken upon itself the full charge and cost of maintenance of its insane. While in other countries the maintenance and custody of the needy insane is thrown largely upon the municipalities, the Province of Ontario assumes the

whole burden, and I say that any charge that we have been remiss in this particular matter is emphatically untrue. During this Parliament we have provided no less than 508 additional beds in our Asylums, *i.e.* new accommodation for 508 patients. The necessity for increased accommodation was urgent and we have been compelled to provide it at a cost of upwards of \$600,000. When all our cottages are completed at Mimico, there will be additional accommodation for 350 insane, and at the Idiot Asylum, Orillia, we shall have additional accommodation for 200 inmates. Our extra expenditure the past year for maintenance alone, as hon. gentlemen will see, is \$70,000. There is no doubt that this expenditure is growing from year to year, and it is unfair to charge us with extravagance because of this increased expenditure that is thrown upon us. On the one hand we are charged with not doing enough in the way of providing sufficient accommodation, and allowing patients to remain in gaol, and on the other hand, when we do provide additional accommodation, critics turn to the expenditure and point to the increase as an evidence of extravagance.

Included also under Public Buildings is \$63,000 which we have expended in connection with the Central Prison in that change of industries which I have already referred to, and which has been undertaken by the direction of the House. We have also expended in new buildings in connection with the Agricultural College during last year \$27,000, and \$33,000 for the new School of Practical Science.

In Public Works our expenditure has been \$23,071, against an estimate of \$33,759, or an unexpended balance of \$10,688.

Then in Miscellaneous our estimate was \$54,150, and we have expended \$52,075, or we have not expended all the vote by \$2,075. Included in that is an estimate of \$6,750 for expenses under the Canada Temperance Act, but in consequence of the repeal of the Scott Act we have only expended \$3,378. Of the \$50,000 for Unforeseen and Unprovided, we have only found it necessary to draw \$9,924.

Now, Mr. Speaker, the total votes which were placed at our disposal last year under the Supply Bill were \$3,360,040. Our ordinary expenditure under the Supply Bill has been \$3,181,614 during the year, or we have expended less than what you voted us by \$178,426. Our ordinary

receipts, I have already informed you, were \$3,499,298, so that our ordinary receipts for the past year have exceeded our ordinary expenditure by \$317,684. (Applause.)

But outside of our expenditure under the Supply Bill there are some statutory expenditures which we have to make. We have paid in cash for railway certificates and annuities \$300,182; widows' pensions, \$1,764; and for the new Parliament buildings, \$143,167, or our total expenditure, including railway aid and Parliament buildings, has been \$3,653,356, while our total receipts have been \$3,538,405, or our expenditure for all purposes, including capital, has been \$144,951 more than our receipts from all sources.

Now critics of our Provincial finances are very fond of the word "deficit." I see that even already, in regard to last year's transactions, it is claimed that there has been a deficit. When we have some \$500,000 cash in bank, I do not see that they can say that there is a deficit. I do not think an ordinary corporation would say so if they had at the close of the year a balance at their credit in the Bank of half a million of dollars, but I should like these hon. gentlemen to look through the same spectacles at the Dominion accounts as they do at the Provincial. I have heard a great flourishing of trumpets proclaiming that the Dominion had a surplus of \$1,800,000 in 1889, and yet, notwithstanding, the Public Accounts shew that the Dominion have borrowed money and increased their debt by \$2,998,683 during the past year. Now it is very easy to get a surplus if you borrow more money than you need to spend and then call the balance a "surplus." Our statement is a statement of the exact amount paid and received for all purposes. The Dominion may glory in having a "surplus" of \$1,800,000 when they borrow the money to make it. Yet hon. gentlemen opposite call that a "surplus" and ours a deficit.

Now, we have met from our ordinary receipts all that was necessary to carry on the service of the Government; we have expended, as I said before, in Asylum accommodation \$260,000; we have paid on account of the new Parliament buildings \$143,000, and we have paid \$258,000 for other public buildings. We have therefore added to our permanent capital investments \$661,000, and we have paid in cash, as I said before, \$300,000 in railway aid, and yet at the close of the year we have now cash in bank

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\$517,261, or only \$111,683 less than at the commencement of the year. I think, Mr. Speaker, that the position is one that the House and the country may very fairly congratulate themselves upon.

I now come to our statement of

ASSETS AND LIABILITIES.

INVESTMENTS, INTEREST BEARING, AND CASH ASSETS OF THE PROVINCE.

(1) Direct Investments—			
Dominion 6 per cent. bonds	\$200,000	00	
Market value over par value.....	10,000	00	
			\$210,000 00
Drainage 5 per cent. debentures invested 31st December, 1889.....	\$187,481	14	
Tile drainage 5 per cent. debentures, invested 31st December, 1889.....	78,456	69	
Drainage works—			
Municipal Assessments.....	224,742	01	
			490,679 84
			\$700,679 84
(2) Capital held and debts due by the Dominion to Ontario, bearing interest—			
U. C. Grammar School Fund (2 Vict., cap. 10).....			\$312,769 04
U. C. Building Fund (18 Sect., Act 1854)...			1,472,391 41
Land Improvement Fund (See Award).....			124,685 18
Ontario's share of Library (See Award)....			105,541 00
Common School Fund (Consol. Stats., cap. 26)—proceeds realised to 31st December, 1889, \$2,446,584 64—after deducting Land Improvement Fund. Portion belonging to Ontario.....			1,433,569 33
Balance of Unpaid Subsidy and other credits held by Dominion, according to statement of account prepared by the Finance Minister, and transmitted to the Provincial Treasurer in June, 1886.			1,677,385 00
			5,126,340 96
(3) Other debts due to the Province—Mortgages, re sale of Asylum lands, bearing 5 per cent. interest			
			92,115 37
(4) Bank Balances—Current accounts.....			
			105,518 90
Special deposits.....			411,742 77
			517,261 67
Total.....			\$6,436,297 84

LIABILITIES OF THE PROVINCE AT PRESENT PAYABLE.

(1) Balance due to municipalities <i>re</i> surplus distribution		\$1,291 30
(2) Balance due to municipalities <i>re</i> Land Improvement Fund—interest.....		3,256 57
(3) Quebec's share of collections for Common School Fund in 1889, made up as follows:—		
Collections during 1889, on account of lands sold between 14th June, 1853 and 6th March, 1861	10,423 36	
Less 6 per cent., cost of management.....	625 40	
	<hr/>	\$9,797 96
Less one-quarter for Land Improvement Fund		2,449 49
		<hr/>
		\$7,348 47
Collections during 1889, on sales made since 6th March, 1861	\$3,994 93	
Less 6 per cent., cost of Management.....	239 70	
	<hr/>	3,755 23
		<hr/>
		\$11,103 70
Quebec's proportion, according to population of 1881		4,597 57
Total.....		<hr/>
		\$9,145 42
		<hr/>
Surplus of assets after deducting liabilities presently payable		\$6,427,252 41

Now, in this statement of assets it will be observed that some changes are made in the funds stated to be held by the Dominion Government to the credit of the Province as compared with former statements. Firstly, it will be noticed that in the statement of last year and for several years before, the Common School Fund was placed at \$891,201 74. That was Ontario's proportion of the Common School Fund which passed into the hands of the Dominion at Confederation. Ontario, however, has been making collections on account of the fund since Confederation, and the amount of those collections to 31st December 1888, amounting to \$925,626.40, was at my request in January, 1888, placed by the Finance Minister to the credit of this fund and Ontario's account with the Dominion charged therewith. The total Common School Fund, therefore, now held by the Dominion for account of the two Provinces is \$2,446,584.64, and Ontario's share of that, according to the award, is \$1,433,569, which we take credit for as an asset. Then, for

the last few years there has appeared in these assets the sum of \$2,848,289, the amount which under the Act of 1884 was placed by the Dominion to the credit of Ontario. As I mentioned last year, it had been agreed at the Conference that took place in October, 1888, that the contentions of myself and the Treasurer of Quebec should be carried into effect, viz., that under the Acts of 1873 and 1884 the assumption of the balance of debt of \$10,506,000 should take effect as at the date of Confederation, instead as at date of 1873. Our reasons for this were that as the Dominion was applying these Acts, the Provinces were being charged in the accounts made out by the Dominion compound interest on the surplus debt, and were only under the Act of 1884 receiving in return what they had paid with simple interest, and this plan of charging compound interest against the Provinces and only allowing them simple interest in return involved a direct loss to Ontario of over \$400,000. The effect of the arrangement of the old Province of Canada account made at the last Conference is, that the \$2,848,000 is taken out of the credits in Ontario account, and on the other side all the charges made against the Province for interest on the surplus debt between 1867 and 1873 are also struck out, and the amounts retained by the Dominion out of our subsidy during these years to meet that interest, become credits in the Ontario account bearing interest to the Province. Taking the accounts submitted to the Province by the Dominion in 1886 as the basis, the account would show after charging the transfer to Common School Fund, a balance held by the Dominion to credit of Ontario, exclusive of the specific trust funds already recited, of \$1,677,385—which I therefore take credit for as an asset held by the Dominion for the Province, and put this in place of the \$2,848,000 which was credited to us under the Act of 1884. In taking it in this form, I am, for the time being, assuming as correct all the charges made by the Dominion for disbursements made on account of the Province since Confederation. These will all have yet to be examined and proved before they are finally allowed. I have on a previous occasion informed the House that during the first two years of Confederation the Dominion had paid for the Province, in ordinary expenditure, such as Civil Government, Administration of Justice, Education, etc., upwards of half a million of dollars, which had never been brought into our Provincial accounts, and which was never

taken into account by honorable gentlemen opposite in all those comparisons of Sandfield Macdonald's expenditure which they used to be so fond of making. I have no doubt but most of those charges are correct, and I have always admitted that when a settlement was made these would reduce the amount we claimed to be in the hands of the Dominion, but that we would have counter claims against the Dominion which I thought would fully offset these charges.

In accepting the account submitted by the Dominion in 1886, including all these disbursements, as correct in the meantime, without taking any credit for those claims that we have against the Dominion, we are placing the amount held by the Dominion only at the figures admitted by themselves in their accounts of 1886 as held for Ontario. I do this, although it reduces our assets in the hands of the Dominion below what we have heretofore placed them at, by the sum of \$244,670, and I do it for the purpose of removing any vestige of claim that we are claiming fanciful assets, or assets which have in part ever been paid either to the Province or on its account. The total funds, therefore, held by the Dominion we place at \$5,126,950 instead of \$5,754,877 as in last year's statement.

It is true that the Dominion Finance Minister has repudiated the accounts made out and furnished by himself in 1886, which were made out on the principle of 5 per cent. compound interest in accordance with the agreement of 1882, and has substituted other accounts made upon a different principle unfavorable to the Provinces; but we place the amount as shown by the accounts of 1886 because we are satisfied that we will be able successfully to maintain our right to it, and the correctness of the principle on which these accounts are made up.

Now, it is continually asserted by hon. gentlemen opposite, and by the Conservative press, that we have no surplus; that our assets are not tangible assets, that we cannot realise upon them; that in regard to some of them we cannot demand the payment of the principal, but only the interest. I will read over *seriatim* the different assets we claim, and I challenge hon. gentlemen opposite, whether as members of this House or as representing the Conservative press, to take a substantial objection to one of them, as we would like to meet these objections here and now. First, we have Dominion bonds, which are held by our bankers

for the Province, which we place at their market value, \$210,000. Hon. gentlemen will, I presume, admit that is a tangible asset. Next we have municipal debentures issued for drainage, which we could dispose of on the market to-morrow. Do hon. gentlemen dispute that as an asset fairly taken credit for? Then we have the Grammar School Fund \$312,769 placed to our credit under the award at Confederation, not a dollar of which have we ever drawn. I would ask is there any objection to that as an asset worth its face, which we could demand to-morrow if desired? Then we have the U. C. B. fund, \$1,472,391, also awarded to Ontario, placed at our credit by the Dominion, and not a dollar of the principal of which has ever been drawn. Do hon. gentlemen object to that being placed as an asset? Next we have the Land Improvement Fund, \$124,685, awarded to Ontario, and which Ontario has paid over to the municipalities in advance of receiving it from the Dominion. Is that objected to? Then we have the amount which the award decided the Dominion should pay for Ontario's interest in the Library, \$105,541. We have never drawn a dollar of it. It is still held to our credit by the Dominion and interest paid upon it.

Then we come to the Common School Fund, \$1,433,569. That fund stood at Confederation at \$1,520,959. It was held by the Dominion. The Quebec award provided that it should continue to be held by the Dominion as trustee for the two Provinces, who should have respective shares in it roughly as 5-9 to 4-9, Ontario having the larger share, and should half-yearly receive from the Dominion interest upon it. The award also provided that the collections made by Ontario after Confederation should be paid to the Dominion to be placed to the credit of the fund. The collections made by Ontario up to 31st December, 1888, amounted to \$925,625, which has been paid to the Dominion, or, which is the same thing, the Dominion has, at Ontario's request, charged the amount against Ontario's credit balance and added it to the original fund, making the amount of that fund now \$5,126,340. If Ontario had received justice in the Quebec award the whole of this fund should belong to her. Every acre of the land set apart for this fund was in this Province, and had Ontario's claim been properly pressed I cannot conceive it possible that the arbitrators would ever have given Quebec an interest in lands in the Province of Ontario. However, we are bound by the award. Now, we take credit

for Ontario's share of that fund, which is held by the Dominion, which they acknowledge they hold for us, and on which they pay us interest half-yearly. Is it not as good and substantial and safe an investment as the Dominion bonds or the municipal debentures? It is bringing us as high a rate of interest as any of our other investments, and I cannot perceive any reasonable objections to it being treated as an asset.

I know very well that hon. gentlemen opposite have made objection to that item being treated as an asset in the past. They have said, "You can only draw the interest. They are trust funds, which the Dominion will only pay interest on. The Dominion wont consent to give you the principal." Now, I have always contended that if ever Ontario wanted to realize on that, and Quebec and she united in asking that the principal sum should be paid over to them, the Dominion would never object; that as soon as Ontario and Quebec would say, "We want these funds," the Dominion would be ready to hand them over. Hon. gentlemen opposite have disputed that. The cry has been, "You have no right to put that in as an asset, because the Dominion would not dare to pay it over." Well, now, I wish to inform hon. gentlemen that I have the written opinion of a gentleman well versed in Dominion finances, whose right to speak with authority on this question hon. gentlemen will not deny, that the Dominion *would* hand it over if desired. I will read what he says. Other matters are referred to, but I will read the extract referring to this particular thing:—

"As the Common School Fund is solely for the benefit of the Provinces of Ontario and Quebec, and the Dominion simply acts as trustee in the matter to invest the moneys and pay over to the Provinces the interest derived from such investments, it appears to the Dominion Government that it would be in the interest of all parties if a tripartite arrangement were entered into and ratified by the necessary legislation whereby the fund and the property connected therewith should be completely transferred from the Dominion to the Provinces, and I am directed to ask your consideration of this suggestion."

This letter, Mr. Speaker, is from the Hon. Finance Minister of the Dominion of Canada. (Applause.) Now, I would ask hon. gentlemen opposite where they stand in their objections to this item? I have myself

always contended that if Ontario chose to demand the payment of the capital held in trust for her by the Dominion, the Dominion would never hesitate to hand it over. And here we have the Finance Minister asking us to take it over. If we did accept it and place it in the bank to our credit, would it not be a cash asset? Hon. gentlemen are rather unfortunate in their contentions. First of all, they objected that we should take in any of these funds held by the Dominion as part of our assets. Then in course of time they gradually let themselves down a little. Then they took emphatic ground in regard to the \$2,848,000 placed to our credit by the Finance Minister under the Act of 1884. They said the Act provided that interest only was to be paid. That was their contention for a year or two until the Finance Minister placed the whole amount in his public accounts, to the credit of Ontario as capital due to her, and now we have the Finance Minister of the Dominion himself casting to the winds the last vestige of their claim, that the Common School Fund could not be treated as an available asset, by inviting us to take the money out of their hands! (Applause.)

Then let me take the other items of assets. We have mortgages, \$92,115. Now it may be said that we anticipated selling these mortgages. We found, however, that it was not necessary to realize upon them last year. We propose to do so the current year, but in the meantime they are yielding us 5 per cent.

Lastly, we have at our credit in the banks the sum of \$517,261, making a total surplus of assets, after deducting liabilities presently payable, of \$6,427,252, and I challenge hon. gentlemen here and now to dispute a single item in the statement. (Applause.)

Then as regards liabilities, we have a small proportion due the Province of Quebec for their share of the collections on account of Common School Fund made during last year, to be transferred to the Dominion, and then the amount will appear to the credit of Ontario. I know, sir, that hon. gentlemen take the ground that our liabilities are stated to be merely present liabilities. That is all that we profess to shew. We profess by this statement of assets and liabilities to shew assets that are this day available,—that we can turn into cash, and we deduct from that liabilities that are presently payable, but we do not take into account our Railway Aid certificates,

which were purposely issued with the intention that they should not be made a charge upon our present assets, but should be a charge upon future years. When Mr. Blake proposed his vote of \$100,000 annually for 20 years, it was his intention, as announced at the time, that the yearly payments should not be taken out of present balances of assets, but deducted out of future years receipts, as they became due. We have carried out that same principle, and we have always admitted, and admit now, that they are a liability of the Province to be met out of ordinary revenue as they mature. For the last two years we have paid them out of annual revenue; at the same time we have the power, if necessary, to issue renewals of our railway certificates and postpone their retirement until future years, and which we did by and under the annuity scheme. That is the position of our assets and liabilities, and I may say that we are not single in this mode of treating such annual liabilities. The Dominion Government, who hon. gentlemen will of course claim, are not in the habit of blinding their supporters by presenting them with "cooked" accounts, have provided in their Railway Subsidy Act that instead of paying a lump sum, they may give the Railway Companies so much per year for fifteen, twenty or thirty years just as we do, and they do not treat these annual payments as liabilities. Why then should not we treat ours in a similar way?

I am sorry, Mr. Speaker, that I cannot report that any definite progress has been made in regard to settlement of the long-standing accounts of the Dominion. Last year I informed the House of the position taken by the Finance Minister in regard to the interest to be allowed the Provinces and the mode of its computation. The correspondence then submitted showed that for six years the Provinces of Quebec and Ontario and the Dominion had been by conferences and correspondence making progress towards the settlement of details and disputed points, always apparently under the settled conviction that the agreement of 1882, as to interest, was concurred in by all parties. I need not now repeat all those acts of concurrence on the part of the Dominion in that arrangement. Taken altogether they must be conclusive to any impartial mind that during all that time no idea was ever entertained by the Dominion Executive of repudiating that

arrangement. The information first conveyed to the Provinces by the present Finance Minister in October, 1888, just as a final settlement was approaching, certainly took the Provinces by surprise. It was so contrary to the spirit and tone of the preceding negotiations, so unfair to the Provinces, and, as it appeared to them, so direct an act of bad faith that the Provincial Government could not bring themselves to believe that it was seriously intended. The Treasurer of Quebec and myself accordingly addressed a joint remonstrance to the Finance Minister on the subject. The reply of the Finance Minister, which will be submitted to you, is a reiteration of his former decision, that the Dominion do not consider themselves bound by the agreement of 1882, whereby 5 per cent. compound interest was to be allowed, and will only allow 5 per cent. simple interest, as shown in the new statement of accounts submitted in 1888. Now, Ontario will never quietly submit to such an unfair and unjust arrangement. It would directly rob her of upwards of a million and a quarter of dollars, which she is clearly and justly in equity entitled to. It may be thought by some that if the Dominion allow 5 per cent. simple interest it is not unreasonable, and is a higher rate than the Dominion is paying for money in the market at the present time. If the transactions were of recent date or only outstanding for short periods, that might be conceded, and it would not be of such consequence; but it must be remembered that these moneys belonging to the Province, upon which we claim interest, have been held by the Dominion continuously for upwards of 22 years, and that for several years of that period the Dominion were paying over 6 per cent.—in some cases as high as 7 per cent.—on moneys borrowed in the open market. Why, in 1868 this Province bought Dominion 6 per cent. bonds at 2 per cent. discount. Again, had the Finance Minister, in the accounts he has submitted, even applied the principle, which is the rule in all interest-bearing accounts, of applying the payments made to the Province from time to time as payments on account of interest then accrued due, before applying on principal, some measure of justice would have been done, even under the operation of an unfair rate. But in the accounts which he has submitted he has carried the interest accrued from year to year into an interest account, until large amounts had accumulated, upon which, he does

not allow interest. The Finance Minister's own accounts show, that during the 22 years there has been continuously at the credit of that interest account large balances, averaging nearly a million of dollars, belonging to the Province, which the Dominion has been holding and using without interest; so that by this manipulation of the account, the Dominion is only offering to pay Ontario $3\frac{3}{4}$ per cent. interest on the sums held, instead of 5. Let me illustrate this by taking the balances shown by these accounts to be held by the Dominion at several periods, for instance, on July 1, 1884, it is shown that the Dominion held to the credit of Ontario, for principal, \$2,583,416, and at the credit of interest account, \$1,228,595; in all, \$3,812,011. The Dominion held and were using for their own purposes, by their own admission \$3,812,011 of Ontario's money. Now, for one year's interest of that money the Finance Minister in his account only credits Ontario with \$129,170, which is just about $3\frac{1}{2}$ per cent. And so for other years both before and after the one given. It is untrue therefore, and a deception to say that the Dominion are offering us even 5 per cent. simple interest. And Ontario will never consent to a settlement on that unfair basis. However, as it seems impossible to move the Finance Minister by the reasons of equity or good faith which we have adduced, we have, with the view of an amicable settlement, and to avoid delays and costs, made a proposition which, while not the compound interest to which we claim to be entitled, we would accept as a compromise; failing the acceptance of that proposition we ask a reference of our rights to arbitration. I will explain the proposition we have made. When Confederation was inaugurated there passed into the hands of the Dominion, certain Trust Funds, which up to that date had been administered and held by the Government of the old Province of Canada. The Trust Funds specially belonging to Ontario which thus passed to the Dominion were the U. C. Grammar School Fund, \$312,759; the U. C. Building Fund, \$1,472,391, and the U. C. Improvement Fund, \$124,685, and there also passed into their hands the Parliamentary Library of the old Province of Canada, which, in accordance with the Quebec award, the Dominion agreed to pay Ontario \$105,541 for their share of it. In all, therefore—in addition to some other balances, the Dominion took over and held in trust for Ontario \$2,015,385 in these four funds alone, and they hold the whole of that to-day; not a dollar of it has been drawn.

They also hold another Trust Fund, the Common School Fund, and in accordance with the instructions of the Quebec award, the Dominion have in their accounts regularly every half year placed to Ontario's credit, interest at 5 per cent. on Ontario's share of that fund, and on these credits on account of Common School Fund the Dominion allow interest. Our proposition is that the Dominion shall treat those other Trust Funds that I have named in the same way as the Common School Fund, by crediting as a credit on capital the interest half yearly, and that these half-yearly credits shall bear interest to the Province in the same way as any other sum received by the Dominion for account of the Province. Ontario has a clear case against the Dominion for compound interest on the two most important of these trust funds, the Grammer School Fund and the Upper Canada Building Fund. The old Province of Canada as trustee, was allowing compound interest on these funds up to Confederation. When the Dominion took over the trusts it was bound to notify the Province for whom they were held, if it proposed to change the manner of dealing with the trusts. The Dominion gave no such notice. Nay, in their published accounts after Confederation they continued the entries of compound interest, and now by the fiat of the Finance Minister they announce that they have obliterated those entries and assume to change the terms upon which the trusts were taken over by them to the detriment of the Province. Had they as prudent trustees, invested these trust funds when they passed into their hands in Canadian Government bonds at the then market rates, the Province would have been deriving during all those 22 years, not five per cent. but six per cent compound interest, but instead of that the Dominion used these funds for their own purposes. Under these circumstances are we asking too much in claiming five per cent. compound interest for that time, and is it not a mockery to ask us to accept three and three-quarters?

In our proposition we ask further, that the principle recognised by the Courts of law in regard to interest-bearing accounts of long standing, where partial or irregular payments are made from time to time, be recognised, viz., that at the date of each payment to the Province by the Dominion, the payment shall be applied first in payment of the interest which is due to the Province at that date, before it is applied to reduction

of principal which bears interest. If this proposition is accepted by the Dominion, we are agreeable to settle on that line. If not, then we ask a reference to arbitration.

The following are the terms of the proposition as embodied in an official letter to the Finance Minister :—

“With a view to a reasonable compromise or an authoritative decision as to what the Provinces are entitled to, and in order that the long-standing dispute between the Dominion and Provincial Governments in regard to the Provincial accounts may be brought to a speedy termination, the Province would make the following propositions for the consideration of your Government :—

(1) That the Dominion Government place to the credit of the Provinces, half yearly, interest at five per cent. per annum on the special and trust funds shown by the accounts rendered in January, 1889, to be held on 1st July, 1867, by the Dominion on account of the Provinces, viz., for the Province of Ontario \$2,264,006.62, and for the Province of Quebec \$613,906.98; and that simple interest at five per cent. should be allowed on these half yearly credits in the same way as has been done in the same accounts with the interest on the Common School funds, and that the recognised principle relating to interest-bearing accounts between parties should be applied, viz., applying payments first in liquidation of accrued interest before application on account of principal.

(2) In the event of the Dominion not accepting this first proposition, that the question of the interest to be allowed on these accounts and its mode of computation be referred to arbitration, the Provinces appointing one arbitrator, and the Dominion also one arbitrator, and these arbitrators, if they fail to agree, to appoint a third arbitrator; these arbitrators having all the powers possessed by arbitrators under the general laws of Ontario and Quebec; and that it be referred to these arbitrators to find and award :—

(1) Whether the Dominion is legally or equitably bound by the agreement of 23rd November, 1882, providing for five per cent. interest, compounding half-yearly, either by having accepted or agreed to the terms thereof; or in view of all the facts and circumstances of the case, by acquiescence therein.

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 (2) If the arbitrators find that the Dominion is not bound by the said agreement, then they shall determine whether the Dominion Government should not in equity credit the Provinces half-yearly, with simple interest at five per cent. on the Special and Trust Funds, as submitted by our first proposition.

(3) Whether the account rendered by the Dominion in January, 1889, to the two Provinces, showing liability for principal and interest admitted by the Dominion Government, should not be re-cast by

(a) Allowing interest at the rate of six per cent. instead of five per cent., and

(b) Applying all payments made by the Dominion from time to time primarily in payment or reduction of accrued interest, before application thereof on account of principal."

I have the honor to be, dear sir,

Your obedient servant,

(Signed) A. M. ROSS,

Provincial Treasurer.

We should regret very much that we should be forced into an arbitration on this subject, and the delays and expense incident to any reference of this kind, but we are confident in the justness of our claims, and that impartial arbitrators will see justice done to the Provinces.

COMPARISONS.

At this the closing session of another Parliament, it may not be out of place to take a glance at the financial operations of the past four years in the aggregate. We commenced the year 1886 with cash in the bank \$227,894. We have received during the four years \$13,811,133 (included in those receipts are \$1,383,000 from sale of timber), and we have expended \$14,135,118, and included in that expenditure is \$1,747,572 on new public buildings, including increased accommodation for lunatics and idiots costing about \$600,000. We have spent \$475,067 on the new Parliament buildings. We have paid in cash \$510,468 of railway grant certificates falling due. We have paid in advance to the municipalities \$93,766 of

land improvement fund, and we have to-day, without counting the \$300,000 bonds sold, which has remained untouched, as it was then deposited in the banks, \$214,491, or within \$10,600 of what we started with four years ago, and we have not trenched on our surplus assets of over \$6,000,000. (Applause.) I think in this age of accumulating National and Government debts the record of Ontario for the Sixth Parliament, is one that may satisfy the people of the Province that its affairs are prudently managed; and yet, Mr. Speaker, notwithstanding this satisfactory showing, we will, I dare say, have the old, vague cry of extravagance again doing duty at the elections.

Extravagance cannot, as honourable gentlemen well know, be truthfully charged against the Mowat Administration. What are the available tests that can be applied to prove whether there has or has not been extravagance? An increased expenditure in itself is no evidence of extravagance. The purpose for which the money is expended has to be taken into account. We have the high authority of the senior member for Toronto for that sound principle. Comparisons with other Governments have in the past been made but not for some years. It may be useful to carry down those comparisons to the present. As, on a former occasion, I pointed out that the best test and comparison can be made with that branch of expenditure classed under the head of Civil Government, under which is charged all the expense of salaries and contingencies of the different Departments. If there is extravagance in the administration of the Government it will show itself there. Let us see what has been the progress of expenditure under that head during the tenure of office of the Mowat Government. In 1873, the first year of our honored leader's Premiership, the cost of civil government according to the Public Accounts was \$156,646. At that time the salaries and contingencies of the Education Department were placed in the public accounts under Education. Adding that cost to Civil Government would make the expenditure in 1873, \$175,914. But at that time fuel, gas, and water, and repairs were charged to Civil Government, and now are charged under Repairs and Maintenance. Deducting those charges in 1873, which amount to \$12,156, leaves Civil Government in 1873 for the same services as now, \$163,768. Now let us

see what the same amounts to in 1889. You will see in the public accounts it amounts to \$211,775, but included in that is the cost of the new Department of Agriculture and Bureau of Statistics, which was formerly charged under Agriculture, and is now transferred to Civil Government, \$14,500.73, and also the Board of Health, not in existence in 1873, \$6,753.32. Deducting these two items of expenditure leaves for the same services as existed in 1873 an expenditure in 1889 of \$190,522, which is just $16\frac{1}{3}$ per cent. in advance of the expenditure of 1873. Now, is this advance more in proportion than the relative increase in population? Our population in 1871 was 1,620,851, the increase between 1871 and 1881 was at the rate of 1.85 per cent. per annum, add, therefore, 3.70 per cent. for the two years and the population of Ontario in 1873 would be 1,690,719. The population in 1881 was 1,923,323. If the rate of increase since 1881 had been as great as between 1871 and 1881—and, I presume, honourable gentlemen would not like to admit that it was less—the population of Ontario to-day, in the eight years since the census was taken, should be 2,209,980 or 31 per cent. advance on 1873, but, at the risk of being branded as unpatriotic, truth compels me to admit, although it makes my argument less favorable, that I do not think our population during the last eight years has increased as much as in the eight years previously. I will, therefore, assume the increase has been only half as rapid and throw off 120,000, which would leave our population to-day 2,060,000, which would be an increase of $22\frac{1}{2}$ per cent. over 1873, while our expenditure for Civil Government has only increased in the same time $16\frac{1}{3}$ per cent., which by all fair minded and candid people will be admitted to be a fair evidence of economy and a direct evidence against any charge of extravagance. We have another test that can fairly be supplied. We can see how our expenditure in Ontario under this head of Civil Government compares with that of other Governments. At Ottawa, they have the same head of expenditure under which is charged the same class of expenses. Honorable gentlemen on that side of the House claim that the Ottawa Government is not an extravagant Government. We on this side think it is, and, if it could be shown that our expenditure was increasing as rapidly as theirs, or that we were as rapidly piling up debt, we would, I

think, be forced to admit that a good case of extravagance had been made out against us. Let us see how their expenditure for Civil Government stands. In 1873 it was, \$750,874; in 1888 it was \$1,258,618, an increase of \$507,744, or 67 per cent., against Ontario's 16½ per cent. Now, honorable gentlemen will hardly claim that the increase of the population of the whole Dominion has been greater relatively than the population of Ontario, and the figures I have quoted show that the increase in expenditure for Civil Government in the Dominion has been about three times as great as the increase in population, while the increase in Ontario is considerably less than the increase in population. Then again, we can gauge our expenditure as a further test by similar expenditure in the neighboring Province of Quebec. That Province has been mainly under Conservative management, and we find that Civil Government has increased from \$136,106 in 1873 to \$193,504 in 1888, or 43 per cent. When a Government does not increase its expenses for administration such as those embraced under Civil Government in a greater degree than the increase in the population of the country under its administration, it cannot be truthfully charged with being unnecessarily extravagant. I suppose municipal government may be considered the most economical government by public bodies, because municipal expenditure is so closely and continuously under the eye of the public. Yet, a glance at the municipal statistics will show that municipal taxation, expenditure, and debt, has increased far more rapidly than Provincial expenditure. Municipal taxation in Ontario has increased from \$6,608,779 in 1872 to \$9,295,011 in 1887. The rate of taxation per head of the population has increased from \$3.86 in 1872 to \$5.03 in 1887. The total municipal expenditure has increased in the same period from \$6,349,312 to \$21,849,828, and municipal debts or liabilities from \$13,695,587 to \$37,650,537.

Now, Mr. Speaker, I propose to go over our proposed expenditure for 1890. Hon. gentlemen have the Estimates in their hands, and I will therefore only particularly refer to some of the items.

Particularly I may call attention to the fact that in the item for Public Institutions Maintenance there is an increase of \$70,000 over our expenditure of last year. That is caused by the fact that we are providing

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additional accommodation for a large number of unfortunates. We are estimating for 200 more at Mimico, 40 at London, 50 at Hamilton, and 7 at Kingston, or an increase in the population of about 300, and that involves an additional annual expenditure of upwards of \$70,000. Then we have also an increase in connection with the Central Prison industries. That will be more fully referred to when we are discussing the subject of the changes of contracts that have taken place, at a later date. In consequence of the change we have had to provide additional supervision and then also we have taken up one or two new industries. That involves considerable outlay in the way of material, etc. We are going to manufacture blankets, and cloth for clothing, at the Central Prison for all the public institutions. We are also going to manufacture all the iron bedsteads that we require for the various institutions, so that we have to lay out a certain amount of money for stock, which will, however, come back to us in the shape of revenue, and therefore we ask \$21,400 more this year than last. Then in Public Buildings we have again a very large estimate. We ask the very large sum of \$581,248. That includes an expenditure of \$154,404 for the completion of the cottages at Mimico, and \$124,500 for the completion of the addition to the Orillia Asylum. I do not know that there is anything else that I need to explain further than to say that our total estimated expenditure is \$3,420,054.

Then we come to our estimated receipts, or how we are going to provide for all these expenditures.

ESTIMATED RECEIPTS, 1890.

SUBSIDY		\$1,196,872 80
INTEREST ON CAPITAL HELD, AND DEBTS DUE BY		
THE DOMINION TO ONTARIO	\$256,000 00	
INTEREST ON INVESTMENTS	60,000 00	
	<hr/>	316,000 00
CROWN LANDS DEPARTMENT:—		
Crown Lands	\$85,000 00	
Clergy Lands	5,000 00	
Common School Lands	10,000 00	
Woods and Forests	1,000,000 00	
	<hr/>	1,103,000 00

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PUBLIC INSTITUTIONS :—

Toronto Lunatic Asylum	\$38,000 00	
London "	10,000 00	
Kingston "	3,500 00	
Hamilton "	8,000 00	
Orillia "	2,000 00	
Reformatory for Females	4,000 00	
" Boys	700 00	
Central Prison	65,000 00	
Deaf and Dumb Institute	150 00	
		<hr/>
		131,350 00
EDUCATION DEPARTMENT	35,000 90	
CASUAL REVENUE	45,000 00	
LICENSES	300,000 00	
LAW STAMPS	85,000 00	
ALGOMA TAXES.....	2,000 00	
FROM INSURANCE COMPANIES <i>re</i> FIRE AT LONDON ASYLUM.....	17,000 00	
DRAINAGE ASSESSMENT	17,000 00	
TORONTO ASYLUM LANDS	83,000 00	
INSURANCE COMPANIES' ASSESSMENTS	3,000 00	
ASSESSMENT OF COUNTIES <i>re</i> REMOVAL OF LUNATICS	6,000 00	
		<hr/>
Total		\$3,337,222 80
		<hr/>

I may call attention to one or two of the items. The Dominion subsidy of course is the same. Interest on capital held and debts due by the Dominion and investments, we estimate at \$316,000. From Crown Lands we expect the same amount as last year, \$1,100,000. From Public Institutions we estimate to receive \$131,350, which is larger than last year. From the Education Department we estimate the same amount of receipts as last year, \$35,000. Then in licenses we estimate \$300,000. We might have made this \$308,000, because there is about \$5,000 to come from the counties that repealed the Scott Act last year, but I see a good deal of agitation among the temperance people to reduce the number of licenses, and I have taken off about \$8,000 of what we might expect to receive from these counties if the licenses continued the same as now. Altogether, our estimated revenue is \$3,337,222.80. Then we had, Mr. Speaker, in bank at the commencement of the year, current balances, \$517,261, or with cash on hand and what we may expect to receive during

the year, we have an estimated revenue of \$3,854,484.47. We deduct from that our estimated expenditures, \$3,420,054, which will leave a balance to the good of \$434,430. But, as I mentioned before, we have certain expenditures outside of the Supply Bill which will have to be met,—Railway certificates amounting to \$247,982; annuities, \$52,200, altogether \$300,182, which will still leave a balance of \$134,248 in the banks to meet the expenditure in connection with the new Parliament buildings. Every year during the last four years of this Parliament our receipts have exceeded our estimate and our expenditure has fallen short of the amount voted. On an average our receipts have exceeded our estimate by \$177,264, and our expenditure has been less by an average of \$194,372, that is, that taking our increased receipts and our reduced expenditure for the year we have been in a much better position than we anticipated in every year since 1886. In 1886 we were \$360,088 better off than we had expected; in 1887 \$576,144 better off; in 1888 \$204,578, and in 1889, this last year, we were \$345,728 better off than our estimate, so that I think we may safely say that our estimated receipts are not exaggerated and our estimated expenditures are not unduly curtailed. I think, therefore, that I am perfectly safe in saying that the cash on hand and the receipts we have to expect will more than amount to all the expenditures under the Supply Bill and all the extra expenditures to which I have referred. Now, it was never anticipated, Mr. Speaker, that our new Parliament buildings were to be constructed out of annual revenue, and yet, with the exception of \$165,847 arising from the sale of land, every dollar that has been expended on the Parliament buildings has been met out of ordinary revenue. (Applause.) And we are still holding thirty acres of the eighty acres of property originally set apart for that purpose, together with the valuable block on which these old buildings stand, valuable property, increasing in value every year, and I do not think that I am, perhaps, too sanguine in arguing that by the time the new buildings are completed the proceeds of these lands will, with the amount we are able to contribute out of annual revenue, be sufficient to fully complete the Parliament buildings without drawing on our surplus for a dollar. (Applause.)

Now, Mr. Speaker, I may, I think, fairly claim that the statement I have been privileged to present to the House is one eminently satisfactory. The only thing that may cast a shadow over the otherwise gratifying exhibit is that Ontario's satisfactory financial position when contrasted with that of other Provinces, may now, as in the past, give rise to the belief in those other Provinces, that Ontario, in financial arrangements, has profited more by Confederation than they. Yet, nothing could be more fallacious. Ontario's more satisfactory position, as has been frequently pointed out, is due, firstly, to the fact that the people of Ontario, under our comprehensive municipal system, have cheerfully borne a share of the burdens of self-government which the people of other Provinces have thrown almost entirely upon the Provincial Treasury, and secondly, to the more careful and economical administration of her affairs; and I think that on the close of the Sixth Parliament, five of which have been under the administration of the Reform party, the Government can confidently leave it to the intelligent people of Ontario to say, that in entrusting the management of their financial affairs to the Mowat Government, that Government has administered the trust judiciously, economically, and honestly.

I move, Mr. Speaker, that you do now leave the Chair.

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FINANCIAL STATEMENT OF

STATEMENT of Receipts by the Treasurer of the Province

Years.	Dominion of Canada Subsidy and Specific Grant.	Dominion of Canada, Interest on special funds.	Dominion of Canada Mar- riage Licenses and Municipal Loan Fund, etc.	Interest on Investments.
	\$ c.	\$ c.	\$ c.	\$ c.
1867.....	40,000 00			
1868.....	1,196,872 80	136,696 62	134,874 23	5,031 25
1869.....	1,185,751 18	136,696 62	283 99	80,236 43
1870.....	1,076,729 84	136,696 62	37,654 05	146,123 65
1871.....	883,303 38	136,696 62	35,466 00	148,703 60
1872.....	903,303 38	136,696 62	35,361 00	221,757 95
1873.....	1,030,088 09	136,696 62	41,057 00	256,914 83
1874.....	1,196,872 80	136,696 62		248,130 68
1875.....	1,196,872 80	136,696 62		232,101 06
1876.....	1,196,872 80	136,696 62		164,170 43
1877.....	1,196,872 80	136,696 62		222,251 18
1878.....	1,196,872 80	136,696 62		156,251 46
1879	1,196,872 80	136,696 62		127,645 70
1880	1,196,872 80	136,696 62		198,437 42
1881	1,196,872 80	136,696 62		82,204 41
1882	1,196,872 80	136,696 62		101,927 93
1883	1,196,872 80	136,696 62		76,324 28
1884.....	1,196,872 80	207,903 86		57,521 79
1885.....	1,196,872 80	279,111 10		50,284 86
1886.....	1,196,872 80	279,111 10		55,893 63
1887.....	1,196,872 80	279,111 10		66,169 32
1888.....	1,196,872 80	279,111 10		95,987 69
1889.....	1,196,872 80	280,000 00		75,025 98
Totals.....	25,466,013 47	3,791,494 18	284,696 27	2,869,095 53

of Ontario from July 1st, 1867, to December 31st, 1889.

Crown Lands Department.	Licenses.	Law Stamps.	Algoma Taxes.	Education Department.	Years.
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
142,889 63	.....	.....	.....	.....	1867
632,113 65	.....	.....	95 34	24,742 06	1868
879,542 34	58,924 74	42,989 55	2,664 11	24,976 07	1869
736,426 10	60,652 26	78,477 94	2,547 56	26,649 17	1870
869,585 36	58,558 55	77,650 97	5,014 12	35,450 65	1871
1,437,372 52	75,355 96	87,165 88	7,685 27	53,797 58	1872
1,121,264 46	82,152 78	95,249 08	3,801 90	51,480 21	1873
717,248 28	115,499 17	75,164 01	5,571 43	55,307 31	1874
640,346 34	107,590 10	63,950 93	5,045 45	57,808 25	1875
640,015 92	85,257 56	66,055 26	4,993 07	57,805 65	1876
628,712 90	78,820 96	68,756 99	1,032 35	57,781 38	1877
445,278 92	75,529 85	66,291 82	585 76	1,793 61	1878
457,340 27	85,220 17	71,383 83	9,948 96	47,961 95	1879
616,311 96	91,207 68	66,984 00	1,863 92	44,284 27	1880
992,504 01	91,604 01	57,502 10	16,210 64	31,450 42	1881
1,095,152 24	92,360 72	52,399 89	14,099 22	30,052 86	1882
635,447 25	96,460 50	61,845 02	4,106 02	28,175 25	1883
570,305 41	211,353 71	66,599 98	2,215 85	37,969 35	1884
736,864 95	162,330 07	66,988 02	1,620 38	38,749 72	1885
814,813 28	211,162 76	62,291 65	13,143 40	38,229 50	1886
1,113,142 77	202,455 56	68,439 88	15,247 60	24,807 59	1887
1,436,336 28	233,785 59	81,044 50	2,275 73	33,173 74	1888
1,196,455 88	302,734 44	84,841 65	3,911 49	35,359 71	1889
18,555,470 72	2,579,017 14	1,462,072 95	123,679 57	887,806 30

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FINANCIAL STATEMENT OF

STATEMENT of Receipts by the Treasurer of the Province of Ontario

Years.	Casual Revenue.	Public Institutions.	Public Buildings.	
			Insurance.	Refunds.
	\$ c.	\$ c.	\$ c.	\$ c.
1867.....	10 00			
1868.....	43,011 33	8,591 90		
1869.....	12,870 33	8,780 65		
1870.....	20,810 91	19,457 90		
1871.....	23,567 20	20,675 07		
1872.....	26,776 99	25,295 66		
1873.....	77,355 83	31,664 51		3,713 14
1874.....	8,548 80	30,700 99		1,810 20
1875.....	24,178 85	27,832 30		1,233 04
1876.....	19,457 23	34,210 75		26,487 50
1877.....	29,526 35	39,875 07		11,925 71
1878.....	20,293 25	67,971 26	9,000 00	5,138 46
1879.....	26,642 32	66,089 42	6,900 00	625 63
1880.....	29,592 91	63,982 54	1,500 01	29,338 20
1881.....	32,752 50	98,782 01		1,140 19
1882.....	30,578 77	79,646 00	1,500 00	707 95
1883.....	29,578 83	93,846 43	9,798 02	34 88
1884.....	33,426 45	110,211 68	753 36	645 60
1885.....	39,556 48	99,112 62	5,000 08	202 15
1886.....	42,572 83	89,220 09	21,608 11	6,155 48
1887.....	44,589 95	84,004 34		200 00
1888.....	46,819 02	99,320 21	1,616 36	4,000 09
1889.....	53,310 44	131,199 56	80 10	1,089 50
Totals.....	735,827 57	1,330,470 96	57,756 04	94,447 72

from July 1st, 1867, to December 31st, 1889.—Continued.

Refunds <i>re</i> Public Works.	Sale of lands <i>re</i> New Parliament Buildings Fund.	Sale of lands <i>re</i> Toronto Asylum	Municipal Loan Fund.	Drainage Works rent charges.	Years.
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
					1867
			68,178 56		1868
			191,463 28		1869
			158,469 70		1870
			38,508 10		1871
			50,179 16		1872
			28,951 26		1873
			831,909 33		1874
			652,505 49		1875
137 84			113,444 44	16,211 71	1876
117 16				570 88	1877
521 91			10,288 82	11,883 40	1878
			1,652 36	15,289 70	1879
18 00			51,735 35	19,734 97	1880
				9,029 27	1881
				6,547 55	1882
			31 66	24,975 86	1883
			4,476 20	26,044 19	1884
			2,647,96	18,079 29	1885
	15,716 67			18,523 17	1886
	122,211 57		25,000 00	23,794 37	1887
400 00	28,861 71	30,471 81	4,000 00	15,041 52	1888
	315 74	119,851 20	850 00	17,486 76	1889
1,194 91	167,105 69	150,323 01	2,234,291 67	188,824 54	.....

FINANCIAL STATEMENT OF

STATEMENT of Receipts by the Treasurer of the Province of Ontario from July 1st, 1867, to December 31st, 1889.—*Concluded.*

Years.	Drainage Debentures.		Annuities.		Totals.	
	\$	c.	\$	c.	\$	c.
1867.....					182,899	63
1868.....					2,250,207	74
1869.....					2,625,179	29
1870.....					2,500,695	70
1871.....					2,333,179	62
1872.....					3,060,747	97
1873.....	1,125	60			2,961,515	31
1874.....	2,888	31			3,446,347	93
1875.....	10,444	58			3,156,605	81
1876.....	27,406	05			2,589,222	83
1877.....	29,625	69			2,502,566	04
1878.....	30,780	13			2,285,178	07
1879.....	37,681	66			2,287,951	39
1880.....	35,609	11			2,584,169	76
1881.....	41,997	80			2,788,746	78
1882.....	41,907	85			2,880,450	40
1883.....	45,748	00			2,439,941	42
1884.....	43,611	55	250,643	67	2,820,555	45
1885.....	37,100	54	271,399	69	3,005,920	71
1886.....	44,502	97	238,842	57	3,148,660	01
1887.....	38,250	76	242,626	92	3,546,924	53
1888.....	29,185	51			3,583,915	56
1889.....	39,019	83			3,538,405	08
Totals.....	536,885	94	1,003,512	85	62,519,987	03

STATEMENT of Expenditure by the Treasurer of the Province of Ontario
from July 1st, 1867, to December 31st, 1889.

Years.	Civil Government.	Legislation.	Administration of Justice.	Education.
	\$ c.	\$ c.	\$ c.	\$ c.
1867.....	18,219 47	14,938 95	4,812 18	.....
1868.....	90,959 62	85,949 18	171,995 81	331,582 20
1869.....	78,787 34	81,885 39	172,446 55	275,717 84
1870.....	104,909 35	37,487 87	180,004 02	315,887 92
1871.....	114,613 99	94,177 28	182,621 71	351,306 40
1872.....	142,218 85	99,559 42	191,647 66	421,703 53
1873.....	156,646 82	120,400 68	204,604 84	462,963 22
1874.....	159,180 49	176,289 79	208,373 36	487,444 80
1875.....	155,526 16	66,263 43	219,462 91	503,311 77
1876.....	155,365 59	106,940 56	286,591 40	524,493 51
1877.....	159,996 43	122,321 21	277,302 47	550,984 36
1878.....	158,721 64	126,463 03	295,369 52	556,056 84
1879.....	154,276 84	114,072 98	274,013 22	527,097 24
1880.....	173,732 67	111,585 44	265,070 31	505,104 86
1881.....	174,803 12	178,954 85	251,119 10	502,824 31
1882.....	190,739 55	165,016 04	262,731 46	511,268 48
1883.....	202,898 00	133,366 83	275,244 94	513,347 65
1884.....	179,825 23	141,440 28	331,026 69	531,651 00
1885.....	184,254 70	125,762 04	354,923 35	533,564 46
1886.....	183,049 56	115,612 22	346,641 16	568,112 13
1887.....	189,289 57	123,002 46	324,495 09	570,760 42
1888.....	200,685 25	127,030 77	373,898 80	579,443 80
1889.....	211,761 68	119,938 69	366,252 24	598,238 32
Totals.....	3,540,461 92	2,588,459 39	5,820,648 79	10,722,865 06

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FINANCIAL STATEMENT OF

STATEMENT of Expenditure by the Treasurer of the Province

Years.	Public Institutions Maintenance.	Immigration.	Agriculture and Arts.	Hospitals and Charities.
	§ c.	§ c.	§ c.	§ c.
1867.....			4,000 00	
1868	152,936 19		69,634 00	39,000 00
1869.....	146,702 96	17,595 00	71,151 41	44,000 00
1870.....	157,925 80	32,087 65	68,072 20	42,510 00
1871.....	171,423 17	29,712 56	76,277 90	40,260 00
1872	214,967 89	57,750 49	81,612 10	42,100 00
1873.....	234,040 76	159,178 55	82,817 93	43,020 00
1874.....	286,088 12	134,640 66	86,438 24	43,020 00
1875.....	362,710 51	94,060 53	94,444 83	52,346 16
1876.....	368,046 02	45,201 10	97,348 42	65,495 07
1877.....	427,044 74	46,265 34	97,234 55	64,151 48
1878.....	482,466 76	31,975 09	97,028 62	70,673 19
1879.....	469,190 80	39,650 12	105,900 80	73,720 44
1880.....	505,598 41	52,982 19	107,282 72	72,832 63
1881.....	551,663 61	34,826 37	106,936 01	78,092 75
1882.....	608,387 17	30,414 67	131,182 53	78,095 79
1883.....	648,995 63	47,764 41	139,725 95	80,600 53
1884.....	600,216 15	43,369 92	195,362 64	94,218 83
1885.....	613,570 89	19,088 11	159,576 45	96,421 28
1886.....	609,228 66	16,837 40	125,712 06	103,416 19
1887.....	650,744 62	11,795 94	130,567 14	106,230 62
1888.....	721,602 69	7,952 39	139,054 46	113,686 14
1889.....	728,909 61	6,849 90	138,787 58	120,402 48
Total	9,712,461 16	959,998 39	2,406,148 54	1,564,293 58

of Ontario from July 1st, 1867, to December 31st, 1889.—*Continued.*

Repairs and Maintenance, Public Buildings.	Public Buildings.	Public Works.	Colonization Roads.	Charges on Crown Lands.	Years.
§ c.	§ c.	§ c.	§ c.	§ c.	
			2,608 77	9,674 42	1867
	125,846 29		36,901 15	30,190 14	1868
	238,865 50	21,187 39	35,589 94	46,341 69	1869
	282,908 52	124,825 77	50,000 00	68,163 07	1870
	296,076 98	134,543 47	55,409 04	46,306 94	1871
	206,071 83	60,693 12	75,799 19	95,750 68	1872
	472,859 50	81,530 21	145,950 00	110,491 66	1873
	291,558 14	117,880 14	90,762 43	78,968 02	1874
	125,059 05	25,515 32	103,511 89	67,249 89	1875
	265,743 47	33,205 35	85,931 43	70,769 60	1876
	280,020 66	30,666 56	77,300 00	78,469 56	1877
	384,919 18	26,313 26	85,612 48	70,509 14	1878
	140,190 90	26,867 27	114,564 13	67,776 17	1879
	141,361 12	26,375 31	96,839 99	59,046 47	1880
	144,552 28	24,369 94	97,289 80	67,592 98	1881
	129,226 17	20,140 25	110,650 00	83,547 16	1882
	129,859 08	41,062 43	123,497 47	67,131 26	1883
70,149 91	235,517 24	27,717 40	185,772 55	103,006 53	1884
62,601 54	155,720 29	38,690 80	121,435 32	96,573 08	1885
57,650 91	227,893 19	51,763 07	145,213 80	91,092 98	1886
63,250 15	234,782 69	40,990 23	122,974 78	94,538 80	1887
69,229 54	291,423 56	42,870 71	112,273 56	96,734 47	1888
64,732 60	518,407 39	23,071 66	103,666 63	101,775 68	1889
387,614 65	5,318,863 03	1,020,279 66	2,179,554 35	1,701,700 39

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FINANCIAL STATEMENT OF

STATEMENT of Expenditure by the Treasurer of the Province

Years.	Refunds.	Statute Consolidation.	Miscellaneous.		Aid to Railways.	
			\$	c.	\$	c.
1867.....	2,416 18					
1868.....	13,229 39		31,045	20		
1869.....	183,341 01		27,261	78		
1870.....	92,631 40		21,563	08		
1871.....	186,241 25		37,813	42		
1872.....	128,864 70		26,029	61	372,786	00
1873.....	168,848 52		16,859	54	426,642	00
1874	163,563 70		17,338	20	113,812	90
1875.....	107,669 78		86,418	38	417,334	00
1876.....	57,392 09		74,270	39	372,306	65
1877.....	103,428 63		81,937	75	343,613	74
1878.....	61,591 24		78,901	33	232,529	05
1879.....	53,421 26		124,539	93	479,064	02
1880.....	34,558 23		91,293	19	182,032	48
1881.....	42,207 85		43,820	24	205,523	37
1882.....	41,348 93		66,806	61	254,445	82
1883.....	40,960 29		103,717	15	258,001	62
1884.....	46,006 70		84,754	05	253,783	41
1885.....	31,023 41	2,339 65	97,980	53	250,808	01
1886.....	24,214 58	17,666 37	86,326	92	247,982	14
1887.....	24,729 21	27,759 27	148,802	97	247,982	14
1888.....	27,903 63	31,394 99	80,838	65	247,982	14
1889.....	18,024 87	781 97	60,013	63	247,982	14
Total	1,653,621 85	79,942 25	1,488,332	55	5,154,616	63

of Ontario from July 1st, 1867, to December 31st, 1889.—*Continued.*

Annuitics.	Drainage Debentures— Municipal and Tile.	Drainage Works.	New Parliament Buildings.	Widows' Pensions.	Years.
\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
.....	.....	.....	.....	.....	1867
.....	.....	.....	.....	.....	1868
.....	.....	.....	.....	.....	1869
.....	.....	.....	.....	.....	1870
.....	.....	.....	.....	.....	1871
.....	.....	.....	.....	.....	1872
.....	53,949 22	.....	.....	.....	1873
.....	54,238 56	.....	.....	.....	1874
.....	81,736 30	55,660 03	.....	.....	1875
.....	24,809 95	53,443 78	.....	.....	1876
.....	49,243 25	11,425 96	.....	.....	1877
.....	34,496 45	590 40	.....	.....	1878
.....	86,602 39	.....	.....	.....	1879
.....	51,279 30	.....	4,150 07	.....	1880
.....	41,926 48	.....	112 00	.....	1881
.....	37,519 47	.....	1,342 19	2,347 14	1882
.....	31,294 83	.....	2,272 50	3,645 88	1883
6,700 00	71,998 04	1,600 00	.....	3,284 84	1884
20,400 00	40,223 78	.....	26 90	.....	1885
33,550 00	27,926 56	.....	8,119 44	.....	1886
45,950 00	30,166 39	.....	164,678 29	.....	1887
52,200 00	58,784 92	.....	159,203 23	11,041 15	1888
52,200 00	26,627 88	143,167 35	1,764 07	1889
211,000 00	802,823 77	122,720 17	483,071 97	22,083 08

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FINANCIAL STATEMENT OF

STATEMENT of Expenditure by the Treasurer of the Province of Ontario from July 1st, 1867, to December 31st, 1889.—*Concluded.*

Years.	Municipal Loan Fund Distribution.	Common School Fund—On account Quebec's share.	Land Improvement Fund—Held by the Dominion—Paid with interest to the Municipalities.	Stationery Office.	Totals.
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1867....					56,669 97
1868....				3,118 86	1,182,388 03
1869....				3,735 03	1,444,608 83
1870....				1,686 56	1,580,663 21
1871....				82 67	1,816,866 78
1872....				3,187 50	2,220,742 57
1873....					2,940,803 45
1874....	1,361,101 59			788 68	3,871,492 82
1875....	986,243 48				3,604,524 42
1876....	452,151 28			1,121 99	3,140,627 65
1877....	317,711 04				3,119,117 73
1878....	108,171 15				2,902,388 37
1879....	65,765 76	25,000 00			2,941,714 27
1880....	22,061 41	15,000 00			2,518,186 80
1881....	8,182 22	25,000 00		5,251 08	2,585,053 36
1882....	57,458 73	25,000 00	111,158 79	1,334 10	2,920,161 05
1883....	9,071 70	25,000 00	9,579 58		2,887,037 73
1884....	150 00		338 26		3,207,889 67
1885....	154 48	35,000 00		5,973 81	3,046,112 88
1886....	377 51		93,062 84	259 31	3,181,709 00
1887....	177 12	100,000 00	704 53		3,454,372 43
1888....					3,545,234 85
1889....					3,653,356 37
Total.	3,388,777 47	250,000 00	214,844 00	26,539 59	61,821,722 24

STATEMENT of Expenditure by the Treasurer of the Province of Ontario,
from July 1st, 1867, to December 31st, 1889.

NOTE.—From time to time changes have been made in the classification of certain expenditures. The following list will be found to embrace the principal changes.

Expenditure for—

Education Office Salaries and Expenses appears under Education	1867-78
do do Civil Government	1879-89
School of Science, Salaries and Expenses under Public Institutions Maintenance	1872-83
School of Science, Salaries and Expenses under Education	1884-89
Mechanics' Institutes, etc., under Agriculture	1868-85
do do Education	1886-89
Expenses of Elections under Legislation	1868-74
do do Miscellaneous	1875-89
Agricultural College and Farm under Public Institutions Maintenance	1873-83
do do Agriculture	1884-89
Repairs, etc., Public Buildings under Departmental Expenses	1867-83
Consolidation of Statutes under Miscellaneous	1874-85
Drainage Works under Miscellaneous	1868
do Public Works	1869-74

STATEMENT showing the number of Lunatics in residence in the Provincial Asylums each year since 1871, the Counties they were admitted from, the Cost of maintaining the Asylums, and the amount of benefit thus derived by each County, each year, and in the nineteen years, 1871-1889.

Table with columns for County, No., Cost (in \$), and Amount of Benefit derived by each County during the past nineteen years. Rows list 48 counties and a Totals row, with data for each year from 1871 to 1889.

DATE DUE



